IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2026

CORAM:

THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.No.6381 of 2026
and
W.M.P.Nos.6903 & 6906 of 2026

Suresh Ramalingam,
Proprietor of Varun Ceramics and Sanitary,
G-1, No.10, Old No.9/1, Avinash Apartments,
Central Avenue Road, Taylor's Estate,
Chennai – 600 024. ...Petitioner

Vs.

1. Commercial Tax Officer,
   Kodambakkam Central III,
   No.1, 4th Floor, PAPJM Annex Building,
   Greams Road, Chennai – 06.

2. The Deputy Commissioner (CT),
   No.1, PAPJM Building,
   Greams Road, Chennai – 600 006. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the Respondents in respect of the Impugned Order under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 20.04.2024 and having Reference No:ZD330424153457F along with its annexure in GSTIN: 33ALMPS3578C1ZW passed by the 1st Respondent for FY 2018-19 along with the acknowledgement in Form GST APL-02 dated 22.01.2026 having Reference No:ZD330126152940N issued by the 2nd Respondent under Rule 108(3) of Central Goods and Services Tax Rules, 2017/Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2018-19 and quash the same as illegal, contrary to the provisions of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Services Tax Act, 2017 and in violation of principles of natural justice and fair play.

For Petitioner : Ms.S.Abirami,
for Mr.N.V.Balaji

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Orders dated 20.04.2024, which was preceded by a Show Cause Notice in

GST DRC-01 dated 20.12.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 20.04.2024.

4. The Petitioner was also issued with Reminders on 05.01.2024, 29.03.2024 and 03.04.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 08.01.2024, 30.03.2024 and 04.04.2024. Thus, the impugned Order has been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 16.02.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for denovo adjudication.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:

"I'm willing to pay 10% additional disputed tax."

8. Under similar circumstances, Orders have been quashed and cases have been remitted back to the first Respondent to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.12.2023 together with requisite

documents to substantiate the case by treating the impugned Order dated 20.04.2024 as an addendum to the Show Cause Notice dated 20.12.2023.

11. In case the Petitioner complies with the above stipulations, the first Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

13. In case the Petitioner fails to comply with any of the stipulations, the first Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed in limine today.

14. Needless to state, before passing any such order, the first Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25.02.2026

kmm

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To:

1. Commercial Tax Officer,
Kodambakkam Central III,
No.1, 4th Floor, PAPJM Annex Building,
Greams Road, Chennai – 06.

2. The Deputy Commissioner (CT),
No.1, PAPJM Building,
Greams Road, Chennai – 600 006.

C.SARAVANAN J.

kmm

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